

Form A: Basic Application Information
Utah Renewable Energy Systems Tax Credit
Investment Tax Credit Certification



This form must be completed by all applicants seeking Utah renewable energy investment tax credits. Additional forms must also be filed to provide information relating to specific types of renewable energy systems. See the instructions to determine what other forms you need to file.

Taxpayer Name

Taxpayer Social Security Number

Additional Taxpayer Name (if filing jointly)

Additional Taxpayer Social Security Number (if filing jointly)

Taxpayer ID Number (if a business)

If taxpayer is a business, Name and Phone Number of person to contact regarding this application

Name

Phone

Taxpayer(s) Primary Address

City/Town

State

Zip

Phone Number

Location of the Renewable Energy System (must be in Utah)

Street Address

City/Town

County

Zip

If the location does not have a street address, please provide alternative location information

Township

Range

Section

Plat description

Latitude: Degrees

Minutes

Seconds

Longitude: Degrees

Minutes

Seconds

Is the system for which credit is claimed a new system or an upgrade of an existing system?

New

Upgrade

Does the taxpayer own or lease the renewable energy system?

Own

Lease

If leased, provide owner information

Name

Address

Phone

Date on which installation of the system was started

Date on which installation of the system was completed

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The renewable energy system(s) is located at a _____ If multiple units, list number

Home _____ Type of Home House
Apartment
Condominium
Other (specify)

The home is a: Primary residence
Second residence

Business Building

Specify building type (e.g., office, factory, store)

If not located at a building, describe location

Has a Utah renewable energy tax credit previously been claimed for this building or property?

Yes No Don't know

If yes, provide the following information:

Year credit was received Amount of credit received

The taxpayer will claim these tax credits against

Individual Income Tax
Corporate Franchise or Income Tax

Total cost of the renewable energy system

Total eligible equipment cost (see instructions)

Total eligible installation and other costs (see instructions)

Total eligible cost (sum of equipment, installation, and other)

Did you receive a rebate, grant, or other financial assistance to purchase or install your renewable energy system? (See instructions)

Yes No

If yes, list all sources and amounts

| | |
|--------|--------|
| Source | Amount |
| Source | Amount |
| Source | Amount |

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Dollar amount of the renewable energy tax credit that you wish to claim

Describe the renewable energy system for which you are claiming a tax credit. Be sure to specify the type or types of renewable energy system used and how you plan on using it.

All applicants for renewable energy system investment tax credits are required to submit documentation of the renewable energy system for which credit is claimed. Each of the three types of documentation below are required for certification of tax credits.

Check the boxes below to verify that you have included each item of documentation.

1. Detailed diagrams of the system as-installed. Diagrams should be accurate and clear such that USEP staff can distinguish all major system components, how the system operates, and which components are eligible costs for computing the tax credit. (See instructions)
2. Photographs or copies of photographs that show major system components, how and where the system is installed, electrical interconnections with the electrical system at the taxpayer's home or business, and any other components of the renewable energy system that are eligible credit.
3. Clear documentation of costs incurred for all components of the renewable energy system. (See instructions)

Signature

I certify that the information provided above and in other forms and documentation attached to this application is correct and true to the best of my knowledge.

Taxpayer

Date

Additional Taxpayer (if filing joint return)

Date

Instructions for Form A: Basic Application Information

Other location information: If the renewable energy system is installed at a site where there is not a standard street address, you must provide information that would permit USEP staff to locate it to verify project information. Please provide as much information in this section as you are able. Latitude and longitude may be obtained by using a hand-held global positioning satellite (GPS) unit. It may also be obtained by using certain internet-based mapping programs such as TerraserverUSA, Topozone, or Google Earth. Note that if you do use an on-line program to determine coordinates, you must be careful to accurately identify the position of your system.

Is the system new or an upgrade: New systems and upgrades to existing systems that expand their ability to produce energy are eligible for tax credits. However, repairs, replacements, or upgrades that do not increase energy production (e.g., additional batteries) are not eligible.

Leased renewable energy systems: According to Utah law, the owner of a renewable energy system has the primary right to claim a tax credit for that system. However, that right may be surrendered to a taxpayer who leases the system. If a lessee is claiming a renewable energy tax credit, proof must be provided that the system's owner has irrevocably elected not to claim credit for the system.

Date of system completion: Provide the date on which the system was completed and placed into service. Note that this date establishes the tax year in which you may claim a tax credit; the credit must be claimed for the tax year in which the system was completed and operational.

Total cost of the renewable energy system: Enter all of the costs you incurred for the renewable energy system, including costs that are not considered eligible for a tax credit (see below). This cost should be the total cost of the system before any grants, rebates, or other financial assistance.

Total eligible equipment cost: Eligible costs for equipment are generally limited to system components that are both necessary for the renewable energy system to produce energy and to deliver that energy for end-use. They do not include system components that would be used for a conventional energy system fulfilling a similar role in delivering energy for end-use. For example, a solar photovoltaic system's eligible costs could include solar panels, controllers, inverters, batteries, and isolator switches, but not the portion of a building's electrical system that would typically be installed for an ordinary grid-tied building (e.g., in-house wiring, breakers and fuses, outlets, etc.). Stated slightly differently, eligible components stop where the system meets the normal energy distribution system of a building.

Eligible costs for equipment are limited to new components only. Any component of the renewable energy system that has previously been used for any purpose is ineligible. Costs for equipment and installation of components on existing renewable energy systems are eligible only to the extent that the additional equipment increases the energy production capacity of the existing system. Maintenance, repair, and equipment replacement costs of existing systems are not eligible.

All major energy-producing, energy-conversion, and energy-storage components of a renewable energy system shall be commercially available and purpose-built or manufactured for the intended application. Major components built from equipment not manufactured or built primarily for the purpose of generating renewable energy are not eligible unless it can be demonstrated that the component is necessary to the system and that no commercially available, purpose-built or manufactured equivalent is available.

Greater detail on eligible equipment costs for specific technologies may be found in the instructions for the forms applying to those technologies.

Total eligible installation and other costs: Design and installation costs are eligible, but only those costs associated with the installation of eligible equipment can be credited. The cost (if any) of obtaining an easement necessary for the installation of a renewable energy system is also eligible.

Rebates, grants, and other financial assistance: Enter here the dollar value of any grants, rebates, or other financial assistance that you received from a government agency, a utility, or any other third party for installing or upgrading your renewable energy system. However, do not enter the value of a federal tax credit for which have applied or may be applying. Utah law specifically prohibits the amount of your Utah renewable energy tax credit from being reduced by claiming a federal tax credit.

Dollar amount of the renewable energy tax credit that you wish to claim: Enter here the amount of the tax credit for which you are applying.

For a system installed at a residence, this amount should be either 25% of your total eligible costs (minus any third party grants or rebates), or \$2,000, whichever amount is less. For a system installed at a commercial site, this amount should be either 10% of your total eligible costs (minus any third party grants or rebates), or \$50,000, whichever amount is less.

NOTE: Utah law provides for the payment of 25% and 10% (respectively) of the reasonable costs for residential and commercial renewable energy systems and USEP has established reasonable cost limits for solar photovoltaic (PV), solar thermal, geothermal heat pumps, and wind energy systems. Reasonable cost limitations for these systems may be found in the instructions for the forms applying to those technologies (Forms GHP, PV, ST, and W). Be sure also to calculate your tax credit amount on this form before entering on Form A.

Describe the renewable energy system: In the space provided, enter a general description of the system, including the renewable energy technology employed (e.g., wind, solar thermal), how you intend to use the system (e.g., power or heat for your home), the system's size or energy production capacity, and any other information that you think would help USEP to understand how your system operates.

System Documentation

To certify your renewable energy system, USEP staff must verify that the system has actually been installed, that it has been paid for by you, the amount that you paid, and that the system is safe and reliable. In order to do this, the following documentation is required for all systems. (Note that some technologies also require additional information that is provide on the appropriate technology-specific form.) To be able to certify your system, USEP must receive from you along with your application:

1. Detailed diagrams or schematics of the system installed such that USEP staff can distinguish all major system components, how the system operates, and which components are eligible costs for computing the tax credit. Ideally, such a schematic will be provided to you by an installing contractor when the system is bid or designed.
2. Photographs or copies of photographs that show major system components, how and where the system is installed, electrical interconnections with the power grid or other components of the electrical system, and any other components of the renewable energy system that demonstrate your eligible costs. Photographs or copies of photographs should also be used to show that your system is constructed and installed in a safe and reliable manner.
3. Clear documentation of costs incurred for all components of the renewable energy system. Original or reproduced copies of all receipts or invoices should be provided and all invoices from contractors or equipment dealers must show that the invoiced amounts were paid by the taxpayer; otherwise, copies of canceled checks can be provided. Documentation should also include an itemized listing of all components of an installed system, including manufacturer and model numbers for major equipment components, the costs of all major components, and costs for labor, installation, and/or design. The sum of documentation provided should be sufficient to allow UGS to identify all eligible and ineligible costs and to determine whether such costs are reasonable. Applications that do not include a clear itemization of system costs will not be considered.

NOTE: BE SURE THAT YOUR CONTRACTOR OR VENDOR IS AWARE OF THESE DOCUMENTATION REQUIREMENTS BOTH BEFORE AND AT THE TIME YOU ARE BILLED.